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Analysis of the Effectiveness of E-Bupot Unification of Article 23 Income Tax at PT Semolis Teknologi Indonesia

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Abstract. *Based on tax revenue realization data, PT Semolis Teknologi Indonesia recorded 1,043 E-Bupot transactions in 2024 with a total tax payable of Rp149.2 million, indicating variations in transactions and tax values across quarters. This change in the number of transactions indicates the need for further research into the factors influencing the effectiveness of E-Bupot utilization. The study used a qualitative approach with observation, interviews, and documentation methods to explore the factors influencing the effectiveness of the E-Bupot system. The results showed that the implementation of E-Bupot had a positive impact on increasing the efficiency, accuracy, and security of tax reporting. In conclusion, the use of E-Bupot Unification of Income Tax Article 23 at PT Semolis Teknologi Indonesia is effective in supporting tax modernization, although network infrastructure improvements and increased user education are needed to optimize system performance going forward.*

Keywords:, *Effectiveness, E-Bupot, Unification, and, Income Tax Article 23*

INTRODUCTION

The development of tax administration in Indonesia shows a clear movement toward digital reporting. This change is intended to make tax services faster, more transparent, and easier to monitor. For companies, digital tax applications can reduce repetitive paperwork, improve data accuracy, and support better compliance with tax obligations.

One of the important instruments in this transformation is E-Bupot Unification. The system is regulated under Regulation of the Director General of Taxes Number PER-24/PJ/2021. This regulation governs the form and procedures for preparing unified withholding and collection tax slips, as well as the form, content, completion process, and submission procedure of the Unified Periodic Income Tax Return.

E-Bupot Unification allows withholding agents to prepare tax slips and submit periodic income tax returns electronically. The system covers several types of income tax withholding and collection, including Income Tax Article 4 paragraph 2, Article 15, Article 22, Article 23, and Article 26. In practice, this system is expected to simplify tax administration because several tax reporting obligations can be managed through one integrated electronic platform.

This research examines the use of E-Bupot Unification for Article 23 Income Tax at PT Semolis Teknologi Indonesia. PT Semolis is a technology based company that provides electric motorcycle rental services. The company was selected because its business activities involve frequent transactions with vendors and service providers, which require proper Article 23 Income Tax withholding documentation.

The purpose of this study is to assess how effective E-Bupot Unification is in supporting Article 23 Income Tax administration at PT Semolis Teknologi Indonesia. The analysis focuses on efficiency,

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accuracy, transparency, compliance, user acceptance, and operational barriers experienced during the implementation process.

Table 1
Realization of Income Tax Article 23 of PT Semolis Teknologi Indonesia in 2024

Month of Issuance of Proof of Deduction	Amount of Electronic Transactions Proof of Deduction	Unification Income Tax Article 23 Payable / Withheld
January - March	299	27.518.216
April – June	271	28.611.750
July – September	329	54.551.785
October - December	145	38.519.000
Overall Total	1.044	149.200.751

Source: PT Semolis Teknologi Indonesia ,2025

Based on data on the realization of tax revenue obtained from PT Semolis Teknologi Indonesia in 2024, a total of 1,044 E-Bupot Income Tax Article 23 transactions with a tax value owed or deducted of IDR 149,200,751. The data shows that there is a variation in the number of transactions and the value of tax deducted in each quarter. For example, in the period from January to March there were 299 transactions, then from April to June there were 271 transactions, July to September recorded the most transactions of 329, while in October to December the number of transactions was the least, namely 145. This variation in the number of transactions indicates that additional research is needed related to the factors that affect the effectiveness of the use of E-Bupot due to internal company factors, regulatory changes, or technical obstacles in the use of E-Bupot.

Research novelty of this study lies in its focus on the implementation of the E-Bupot Unification system within a digital-native green mobility company, PT Semolis Teknologi Indonesia, which provides a different empirical context compared to prior studies that mainly examine conventional organizations. This research integrates Riant Nugroho's public policy effectiveness framework to provide a more comprehensive analysis combining policy performance and user behavioral acceptance. The most important contribution is the identification of a shift in implementation challenges, where the main barrier is no longer technological literacy but data synchronization and reconciliation issues between the government's CoreTax-based E-Bupot system and the company's internal accounting SOPs, highlighting a new interoperability challenge in digital tax administration systems.

LITERATURE REVIEW

Context and evolution of E-Bupot and E-Bupot Unification

There is consensus that E-Bupot Unification consolidates withholding activities into one application, enabling creation of withholding proofs, generation of billing codes, and reporting periodical SPT unification across multiple income tax articles (4(2), 15, 22, 23, 26) (Arianty, 2023; Izzah & Istiqomah, 2023; Rahayu & Kusdianto, 2023; Wijanarko & Triadi, 2023). Some sources also discuss the historical limitation that Article 21/26 and Article 25 reporting remained separate in certain contexts, highlighting transitional phases in system functionality (Faisol & Norsain, 2024; Putri & Ekowati, 2023). This nuance suggests that practitioners might experience phased adoption where some components integrate before full unification is realized.

Theoretical and empirical foundations for evaluating E-Bupot Unification

The literature frequently frames tax administration modernization as a driver of compliance and efficiency. Studies emphasizing the link between digital tax services and improved compliance cite decreases in manual processing, faster processing times, and reduced document handling costs when using E-Bupot and its unification variant (Arianty, 2023b; Faisol & Norsain, 2024; Rahayu & Kusdianto, 2023; Wijanarko & Triadi, 2023). Several analyses explicitly apply technology adoption theories (e.g., Technology Acceptance Model, TAM) to assess user perceptions (ease of use, usefulness) and their relation to actual usage, offering a theoretical basis for evaluating E-Bupot Unification's uptake and impact (Izzah & Istiqomah, 2023; Rahayu & Kusdianto, 2023).

The reviews also highlight that digital tax tools improve convenience and reduce administrative burden for withholding taxpayers, which, in turn, is posited to enhance compliance within the selfassessment framework characteristic of Indonesian tax administration (Arianty, 2023b; Aribowo et al., 2022; Rahayu & Kusdianto, 2023). However, several studies caution that successful implementation hinges on system quality, user understanding, and socialization—factors that mediate the relationship between the technology and compliance outcomes (Aribowo et al., 2022; Hikmah, 2023; Izzah & Istiqomah, 2023; Rahayu & Kusdianto, 2023).

Empirical evidence on compliance and effectiveness

Compliance and system effectiveness: Research on E-Bupot and E-Bupot Unification generally suggests that these tools improve accuracy, timeliness, and ease of reporting for Article 23/26 withholding. For instance, case studies and empirical work indicate that E-Bupot and its unification variant facilitate more efficient withholding processes, improve data accuracy, and can reduce the time associated with manual proof of withholding and reporting (Faisol & Norsain, 2024; Irawati et al., 2023; Rahayu & Kusdianto, 2023; Sartika et al., 2024). In a broader sense, studies on digital tax administration note that online services reduce compliance costs and improve service quality, contributing to higher taxpayer engagement and compliance rates (Arianty, 2023b; Aribowo et al., 2022; Rahayu & Kusdianto, 2023).

Specific case signals: PT Surya Energy Anugerah Lestari's (case study noted in the literature) demonstrates that E-Bupot 23/26 can be effective in facilitating compliance where targets, campaigns, and monitoring align with system capabilities; however, other studies underscore that success depends on accurate program targets, proper monitoring, and consistent implementation of e-Bupot features (Irawati et al., 2023). A separate case study on XYZ Apartment Management Agency illustrates that while Unifikasi can handle multiple articles, misalignment with regulations can cause compliance risks and sanctions if processes are not properly followed; this emphasizes the need for proper configuration and adherence to regulatory requirements in practical deployments (Putri & Ekowati, 2023).

TAM-based insights: Research applying TAM to E-Bupot Unification indicates that perceived ease of use and perceived usefulness positively influence attitudes toward use and behavioral intentions, which in turn affect actual system use. This supports a prescriptive approach for PT Semolis Teknologi Indonesia to invest in user training, intuitive interfaces, and socialization to maximize adoption and effective use (Izzah & Istiqomah, 2023). The same line of evidence points to the necessity for ongoing socialization and education to achieve sustained use and to overcome potential usability obstacles reported in other contexts (system errors, knowledge gaps) (Hikmah, 2023, 2023; Izzah & Istiqomah, 2023).

Operational and implementation considerations

Process integration and workflow: E-Bupot Unification consolidates multiple withholding obligations into a single workflow, enabling end-to-end processing from withholding proof creation to SPT unification and deposit reporting. This reduces the need for multiple separate systems and can streamline compliance for corporate tax withholders (Arianty, 2023a; Ningsih et al., 2023; Rahayu & Kusdianto, 2023; Wijanarko & Triadi, 2023). However, the literature notes practical challenges when implementing such integrated systems, including technical issues, user proficiency, and the need for proper authorization and e-signature configurations (Hikmah, 2023; Izzah & Istiqomah, 2023; Sartika et al., 2024).

System quality and user experience: Studies in Indonesia highlight that system quality (usability, reliability, and information quality) significantly influences user satisfaction and acceptance. System-level problems such as server issues and incomplete feature sets have been reported in some contexts, which can hinder adoption or degrade user experience. Addressing these issues is essential to achieving the intended reductions in administrative burden and improvements in compliance (Hikmah, 2023, 2023, 2023; Izzah & Istiqomah, 2023).

In the implementation of the periodic and annual tax returns, state revenues from the tax sector have potential but have not been properly reported. Therefore, the author wants to see how the implementation of the electronic system through e-Bupot can facilitate its use to increase the effectiveness of tax services. To analyze the effectiveness of the Income Tax 23 e-Bupot application at PT Semolis Teknologi Indonesia, the author uses the effectiveness theory from Riant Nugroho (2017:761) which

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includes five main aspects, namely **appropriate policy**, **right implementer, right on target**, **right environment, and right process.**

METHODS

The type of research used is descriptive, which aims to describe systematically, factually, and accurately about the problem or situation being researched. According to Sugiyono (2015), qualitative research methods are approaches that research an object in natural conditions, where researchers play a role as the main tool in the research process. The goal of this method is to gain an in-depth understanding of the phenomena experienced by the research subjects, including aspects such as their perceptions, motivations, and actions. The research process is carried out through qualitative data collection techniques and presented in descriptive form.

The data source contains primary data and secondary data. For data collection techniques, according to Sugiyono (2015) in the research process, researchers use several main techniques, such as interviews, observations, document analysis, and triangulation/combination. In determining informants, they are not taken randomly but are chosen because they have understanding, expertise, and are directly involved in the problem. From the explanation above, the researcher concluded that the qualitative descriptive research method to obtain information about the effectiveness of the use of E-Bupot.

This research uses a descriptive qualitative approach. This approach was chosen because the study aims to understand the implementation of E-Bupot Unification in the actual work environment of PT Semolis Teknologi Indonesia.

The object of this research is the implementation of E-Bupot Unification for Article 23 Income Tax during the 2024 tax period. The research focuses on the tax administration process, starting from transaction identification, data input, tax slip preparation, document checking, and periodic tax reporting.

The data used in this study consist of primary and secondary data. Primary data were collected through observation and interviews with staff involved in accounting and tax reporting activities. Secondary data were obtained from company documents, Article 23 Income Tax records, transaction data, and supporting documents related to E-Bupot Unification.

Data collection was carried out through observation, interviews, and document review. Observation was used to understand how E-Bupot Unification is applied in daily operations. Interviews were conducted to explore staff experiences, benefits, difficulties, and perceptions of the system. Document review was used to confirm transaction data and tax reporting evidence.

The data were analyzed through data reduction, data presentation, and conclusion drawing. The findings were grouped according to the effectiveness indicators used in this study. The analysis was then interpreted using Riant Nugroho’s policy effectiveness framework and supported by the Technology Acceptance Model.

RESULTS AND DISCUSSION

Research Results

Secondary data obtained by researchers from PT Semolis Teknologi Indonesia are as follows:

Table 2
Realization of Income Tax Article 23 of PT Semolis Teknologi Indonesia in 2024

Month of Issuance of Proof of Deduction	Amount of Electronic Transactions Proof of Deduction	Unification Income Tax Article 23 Payable / Withheld
January - March	299	27.518.216
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July – September	329	54.551.785
October - December	145	38.519.000
Overall Total	1.044	149.200.751

Source: PT Semolis Teknologi Indonesia, 2025

Based on Table 2 throughout 2024, PT Semolis Teknologi Indonesia has received 1,044 electronic withholding receipts (E-Bupot) for article 23 unification income tax, with a total tax payable of IDR 149,200,751. The distribution of transactions and the value of this tax varies from quarter to quarter. The third quarter, from July to September, recorded the highest number of transactions of 329 with a tax payable value of IDR 54,551,785. On the other hand, the last quarter, October to December, was the period with the fewest transactions, namely 145, but still contributed tax of IDR 38,519,000. This pattern indicates that the use of E-Bupot Income Tax Unification Article 23 at PT Semolis Teknologi Indonesia runs continuously throughout the year. Although there are fluctuations that may be influenced by the level of business activity in each period.

1. Article 23 Income Tax Transaction Data

During the 2024 tax period, PT Semolis Teknologi Indonesia processed 1,044 Article 23 Income Tax transactions through E-Bupot Unification. The total tax payable reached IDR 149.2 million.

The transaction distribution varied across quarters. In the first quarter, there were 299 transactions. In the second quarter, the number decreased to 271 transactions. The third quarter recorded the highest number with 329 transactions, while the fourth quarter had the lowest number with 145 transactions.

This pattern shows that the company's withholding tax activity is affected by business transactions, vendor activity, and the availability of supporting documents. Although the number of transactions fluctuated, E-Bupot Unification helped the company manage a large volume of Article 23 Income Tax documentation in a more organized manner.

2 .Effectiveness of E-Bupot Unification

Based on the appropriate policy indicator, E-Bupot Unification is considered suitable for the needs of modern tax administration. The system helps reduce manual reporting, improves document accuracy, and supports more transparent tax administration.

Based on the right target indicator, PT Semolis is an appropriate user of E-Bupot Unification. The company conducts various service related transactions that require Article 23 Income Tax withholding. The use of E-Bupot Unification for all relevant Article 23 Income Tax transactions shows that the system has been fully adopted in the company's tax reporting process.

Based on the right environment indicator, the implementation is supported by the company's digital business character and its willingness to follow tax regulation updates. However, external conditions still affect implementation. These include internet stability, DJP system maintenance, and high system traffic near reporting deadlines.

Based on the right implementer indicator, the staff responsible for tax reporting generally understand how to use the application. The system is relatively easy to operate for routine reporting. However, staff still need stronger technical skills, especially in data reconciliation and adjustment between E-Bupot records and internal accounting data.

Based on the right process indicator, E-Bupot Unification has made the reporting process more structured and transparent. Tax slips can be prepared electronically, and reporting can be completed without relying heavily on physical documents. Even so, slow data uploads and manual data checking remain challenges in daily implementation.

3. User Acceptance of E-Bupot Unification

The findings show that users at PT Semolis generally accept E-Bupot Unification. From the perceived usefulness aspect, the system helps reduce administrative workload, speeds up tax slip preparation, and improves control over tax documents.

From the perceived ease of use aspect, the application is considered understandable for standard reporting activities. Staff can use the system for routine tasks without major difficulty. However, user experience becomes less optimal when the system is slow or when supporting documents from vendors are incomplete.

Overall, the acceptance of E-Bupot Unification at PT Semolis is positive. The system is seen as useful and relevant to the company's needs. However, user acceptance still needs to be supported by stable infrastructure, clear internal procedures, and continuous training.

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Discussion

1. *Analysis of the Effectiveness of E-Bupot Unification of Income Tax Article 23 of PT Semolis Teknologi Indonesia in 2024*

In this study, the researcher refers to the theory put forward by Riant Nugroho (2017:761) as the basis for assessing the effectiveness of E-Bupot for the unification of Income Tax Article 23. The theory includes five main indicators used to measure effectiveness, namely:

a. Appropriate Policy

The E-Bupot policy, which combines digital technology and the CoreTax platform, has been proven to significantly improve efficiency, accuracy, and security in Article 23 Income Tax reporting. This system makes it easier for taxpayers to meet their tax obligations, although solutions to network problems in certain regions are still urgently needed.

b. Right Implementer

Both tax staff and taxpayers generally have an adequate understanding of the use of the E-Bupot system. The main factor that makes it easier is the simple reporting process so that most taxpayers can run this system smoothly.

However, even though the basic understanding already exists, more detailed technical adjustments are still needed, especially in terms of synchronization of the E-Bupot system with the procedures applicable in each company so that reporting can be carried out optimally without obstacles, and the continuity of training and technical assistance is a crucial factor to optimize the effectiveness of the use of this system in reporting Income Tax Article 23. **c. Right on Target**

The use of the E-Bupot system is the only way used, so that all corporate tax reporting activities and related transactions fully rely on E-Bupot. This shows the company's commitment to following the digital taxation policy imposed by the government.

The implementation of E-Bupot at PT Semolis Teknologi Indonesia has shown a good level of effectiveness in supporting Article 23 Income Tax reporting, although technical improvements are still needed to overcome existing network constraints.

d. Right Environment

In the face of ongoing changes in tax regulations, the company has shown a responsive and adaptive attitude. The company actively follows the directions and socialization provided by the Directorate General of Taxes (DGT), both through face-to-face meetings and social media so that it is able to adapt well to the dynamics of tax rules.

e. Right Process

The implementation of E-Bupot has increased the convenience, speed, accuracy, and transparency in Article 23 Income Tax reporting. This system supports the modernization of more reliable tax governance, in line with the government's efforts in the digital transformation of tax administration. However, the successful implementation of this also requires continuous maintenance of the system and supervision to keep it compliant with regulations and user needs.

2. Obstacles to the Effectiveness of E-Bupot Unification of Income Tax Article 23 of PT Semolis Teknologi Indonesia in 2024

Obstacles in the use of the E-Bupot system both at PT Semolis Teknologi Indonesia and overall users who still face several main obstacles, such as difficulties in obtaining documents from transaction opponents, payment problems, and the data upload process that is sometimes slow due to high users and lack of socialization. The instability of the internet network, especially in remote areas, as well as the maintenance of systems that interfere with access are also significant obstacles. In addition, the data reconciliation process is still constrained by manual input and integration with the company's internal systems.

3. Efforts to Unify Income Tax Article 23 E-Bupot of PT Semolis Teknologi Indonesia in 2024

Efforts to improve the performance of the E-Bupot system at PT Semolis Teknologi Indonesia, including the addition of features that make it easier to retrieve documents from counterparties as well as strengthening the payment process and uploading data with support from the Directorate General of Taxes. The government also appeals for reporting to be carried out on a scheduled basis, not at the same time as the submission of the Annual Return Letter (SPT), to avoid disruptions to

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the system. In addition, the provision of a backup internet network, periodic training for tax staff, the preparation of detailed standard operating procedures (SOPs), and regular data checks are important efforts to maintain the quality of reporting. Continuous improvements to the electronic system, including improving network quality and improving the E-Bupot application, are carried out so that the system can function more optimally and be responsive to the needs of users.

CONCLUSIONS

The effectiveness of the E-Bupot Unification of Income Tax Article 23 at PT Semolis Teknologi Indonesia throughout 2024 has a positive impact in terms of increasing the efficiency, accuracy, and security of the tax reporting process, although there are fluctuations influenced by business activities in each period. In general, E-Bupot contributes significantly to supporting the modernization of tax management by increasing tax transparency and compliance. However, obstacles such as difficulty in obtaining documents, payment problems, slow data uploads, and unstable internet networks still occur. To overcome this, various improvements have been made, including adding features, strengthening processes, training staff, and improving systems and networks to make reporting more optimal and smooth. The Directorate General of Taxes (DJP) continues to improve network infrastructure, especially in areas with low connectivity, and routinely maintains the E-Bupot system so that its performance remains optimal. Reporting of Income Tax Article 23 is scheduled not to coincide with the submission of tax returns to avoid system congestion, accompanied by periodic data checks to maintain accuracy. Socialization and training of tax staff and taxpayers, especially at PT Semolis Teknologi Indonesia, is very important, supported by help desk services to overcome operational constraints. The DJP also continues to develop the E-Bupot feature to facilitate document access, as well as strengthen payment procedures and data uploads to ensure the completeness and suitability of file formats and balances. Continuous improvement of E-Bupot Unification is important. Better system capacity, more stable access, and stronger integration features can help taxpayers complete their obligations more efficiently.

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